

EXHIBIT F

PRIVILEGED AND CONFIDENTIAL — Prepared at the direction and for review of counsel

Summary

- Apple has adopted a new Guideline that expressly permits developers in the United States to include buttons or external links with calls to action within their apps that direct users to alternative, out-of-app purchasing mechanisms.
- [We are introducing this change pursuant to the 10th count in Epic v. Apple.](#)
- [Apps that include external links](#) must continue to offer in-app purchases.
- Apple will charge a reduced commission on certain out-of-app digital purchases. The Court did not enjoin Apple's core business model of monetizing the App Store by charging a percentage commission rate on sales of digital goods and services facilitated by its platform. Instead, it found that "under all models, Apple would be entitled to a commission or licensing fee, even if IAP was optional.
- Apple limits the commission to those transactions taking place on the developer's website within [XX] hours after a user clicks an External Purchase Link, consistent with how other platforms address similar kinds of transactions.
- Apple will require developers to adhere to certain requirements to qualify for and use the StoreKit External Purchase Link Entitlement (the "Link Entitlement"). These requirements serve a variety of purposes, but they all arise largely from the fact that External Purchase Links encourage users to leave the app and the App Store ecosystem, and undertake a transaction on the open Internet.

The link developers provide in their app must:

- Go directly to their website without any redirect or intermediate links or landing page
- Open a new window in the default browser on a user's device, and not within a web view in the app.
- Not pass additional parameters in the URL
- Be statistically defined in their app's info.plist prior to submission to the App Store
- Be submitted with a developer's app, and resubmitted if the URL changes
- Adhere to Apple's design and language requirements
- Not mimic Apple's in-app purchase system, nor discourage users from using it
- Be displayed no more than once in an app, on an app page the user navigates to, and may not persist beyond the page on which it is shown; and
- May not be displayed on any page that is part of an in-app flow to merchandise or initiate a purchase using in-app purchase.

Apple has designed the App Store and iOS so that it can use established and predictable mechanisms to review apps for a variety of purposes, including protecting user security and privacy and deterring fraud and scams. Apple lacks similar capabilities with respect to transactions on the open Internet, as the Court recognized.

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Source Documents:

- Epic v. Apple — Statement of Injunction Compliance

—Epic v. Apple — Fischer Declaration ISO Injunction Compliance
—N&A and Support Page

Reactive Q&A

General

What changes is Apple making to its rules?

Apple has adopted a new Guideline that expressly permits developers in the United States to include buttons or external links with calls to action within their apps that direct users to alternative, out-of-app purchasing mechanisms. (*Statement of Compliance, page 4, lines 9-10*)

Why are you making these changes now?

You may recall that Apple won a resounding victory in the Epic case, with nine of ten claims having been decided in Apple's favor. While we are introducing this change pursuant to the 10th count in that decision, we continue to believe Apple's in-app purchase system is the most convenient and secure way for users to purchase digital goods and services.

How will these changes impact users?

In apps that include a link to the developer's website to purchase digital goods and services, users will have the choice between using Apple's IAP system or clicking a link that directs them to alternative, out-of-app purchasing mechanisms. Once a user leaves the App Store ecosystem via linking out, Apple will not be able to assist customers with refunds, purchase history, subscription management, and other issues encountered when purchasing digital goods and services. (*N&A under StoreKit and review guideline update*)

How will Apple continue to protect users and developers with these new rules in place?

Apple will require developers to adhere to certain requirements to qualify for and use the StoreKit External Purchase Link Entitlement (the "Link Entitlement"). These requirements are necessary to protect user privacy and security, maintain the integrity of the iOS ecosystem, promote the flow of information, avoid user confusion, enable efficient review of developers' apps by App Review, and guard against the uncompensated use of, among other things, Apple's platform, tools and services, and intellectual property. (*Statement of Compliance, page 4, lines 10-14*)

These requirements serve a variety of purposes, but they all arise largely from the fact that External Purchase Links encourage users to leave the app and the App Store ecosystem, and undertake a transaction on the open Internet. Apple has designed the App Store and iOS so that it can use established and predictable mechanisms to review apps for a variety of purposes, including protecting user security and privacy and deterring fraud and scams. Apple lacks similar capabilities with respect to transactions

on the open Internet, as the Court recognized. (*Statement of Compliance*, page 6, lines 18-24)

Why is this update only applicable to the U.S. storefront?
The court order is only applicable to the App Store in the United States.

Does Apple have plans to enable third-party payment systems globally?
We continue to believe Apple's in-app purchase system is the safest and most secure way for users to purchase digital goods and services.

Our priority is to protect and preserve the user experience and ensure the App Store remains a great business opportunity for developers across the globe. We follow the rules/laws in the jurisdictions in which we operate, and in this case, the court order is only applicable to the App Store in the United States.

Will Apple reinstate Fortnite to the App Store now?
Apple has no obligation to reinstate Fortnite onto the App Store. In its September 2021 ruling, the Court found that Epic breached its agreement with Apple and that "Apple has the contractual right to terminate its DPLA with any or all of Epic Games' wholly owned subsidiaries, affiliates, and/or other entities under Epic Games' control at any time and at Apple's sole discretion." P. 179

What will be the financial impact of these new rules?
We have no comment.

Will Apple seek further action from the appellate court?
[redacted]
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Will Apple appeal to the Supreme Court?
[redacted]
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[redacted]
Korea/Netherlands

How does this change compare to changes Apple has made in Korea and the Netherlands?

In summary, pursuant to various court, regulatory or statutory realities: In the U.S., developers who wish to avail themselves of the External Purchase Link Entitlement will continue offering IAP for the sale of digital goods and services and include an in-app link that directs users to alternative, out-of-app purchasing mechanisms. In Korea, Apple allows apps distributed in Korea to offer an alternative payment processing option within their apps. In the Netherlands, developers distributing dating apps on the Netherlands App Store can choose to do one of the following: 1) continue using Apple's IAP system, 2) use a third-party payment system within the app, 3) include an in-app link directing users to the developer's website to complete a purchase, or 4) use

a third-party payment system within the app and include a link directing users to the developer's website to complete a purchase.

We would refer you to the previously published communications outlining the changes for Korea, the Netherlands, and the U.S. [INSERT LINK]. In summary:

— **Korea:** Following the adoption of the Telecommunications Business Act in South Korea, Apple allows apps distributed in South Korea to offer an alternative payment processing option within their apps. Apps that are granted an entitlement to use a third-party in-app payment provider pay Apple a 26 percent commission on transactions (gross of any value-added taxes). Attorney Client Privilege

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— **The Netherlands:** To comply with an order from the Netherlands Authority for Consumers and Markets (ACM), developers distributing dating apps on the Netherlands App Store can choose to do one of the following: 1) continue using Apple's IAP system, 2) use a third-party payment system within the app, 3) include an in-app link directing users to the developer's website to complete a purchase, or 4) use a third-party payment system within the app and include a link directing users to the developer's website to complete a purchase. For dating apps that are granted an entitlement to link out or use a third-party payment provider, Apple reduced its commission by 3% on the price paid by the user (net of value-added taxes). Attorney Client

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— **U.S.:** To comply with a federal court ruling, Apple has adopted a new Guideline that expressly permits developers in the U.S. to include buttons or external links with calls to action within their apps that direct users to alternative, out-of-app purchasing mechanisms. Apps that include external links must continue to offer in-app purchases. Apple will charge a reduced commission on certain out-of-app digital purchases. Apple limits the commission to those transactions taking place on the developer's website within [XX] hours after a user clicks an External Purchase Link, consistent with how other platforms address similar kinds of transactions. See here [LINK] for more details about the parameters for how developers may incorporate the external link.

Why does Apple require that developers choose between IAP and a link-out in the Netherlands (and not in the U.S.)?

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Why do you have different regimes in different countries?

We are merely responding to the different requirements that have resulted from laws, regulations and court decisions around the world. Our preference would be to have one system that applies in every jurisdiction, but the rules to which we are subject are not uniform around the globe.

Why is the reduced commission rate 26 percent in Korea and 27 percent in the U.S. and the Netherlands?

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Developer specific questions

How can developers take advantage of these new rules?

Developers may apply for the StoreKit External Purchase Link Entitlement (U.S.). Developers who are approved for the entitlement can include within their apps buttons or links with calls to action directing users to out-of-app purchasing mechanisms other than IAP. Please visit [XX](#) for additional details. (*Statement of Compliance, page 3, lines 2-5*)

Do developers have to be based in the U.S. to use the new entitlement?

No. This affects all apps available on the App Store in the U.S., regardless of where the developer is based.

Why are those who participate in the Video Partner Program or News Partner Program ineligible for the new entitlement?

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Is Apple updating its guidelines for this change? Which does it say?

Yes, [App Store Review Guidelines 3.1.1 and 3.1.1\(a\)](#) have been updated. See [here](#).

Commission

Will Apple still collect a commission on payments made outside the App Store?

The Court did not enjoin Apple's core business model of monetizing the App Store by charging a percentage commission rate on sales of digital goods and services facilitated by its platform. Instead, it found that "under all models, Apple would be entitled to a commission or licensing fee, even if IAP was optional." Ex. [\[Rule 52 Order\]](#), at 67; see also [id. at 150](#) ("Even in the absence of IAP, Apple could still charge a commission on developers.").

Accordingly, in view of the substantial value Apple provides to developers including in facilitating linked transactions, Apple will charge a reduced commission on certain out-of-app digital purchases. (*Statement of Compliance, page 11, lines 3-10*)

Apple limits the commission to those transactions taking place on the developer's website within [\[XX\]](#) hours after a user clicks an External Purchase Link, consistent with how other platforms address similar kinds of transactions. (*Statement of Compliance, page 12, lines 8-10*)

Why is Apple still collecting a commission on payments made outside the App Store/Is Apple now taxing web purchases?

The Court did not enjoin Apple's core business model of monetizing the App Store by charging a percentage commission rate on sales of digital goods and services facilitated by its platform. Instead, it found that "under all models, Apple would be entitled to a

commission or licensing fee, even if IAP was optional.” Ex. ___ [Rule 52 Order], at 67; see also id. at 150 (“Even in the absence of IAP, Apple could still charge a commission on developers.”).

Accordingly, in view of the substantial value Apple provides to developers including in facilitating linked transactions, Apple will charge a reduced commission on certain out-of-app digital purchases. (*Statement of Compliance, page 11, lines 3-10*)

All App Store developers — including those who place buttons, links, and calls to action in their apps — benefit from Apple’s proprietary technology and tools, intellectual property, and access to its user base.

Developers benefit from:

- Apple’s “enormous” investment in “tools and features for iOS,” including “thousands of developer tools, SDKs, and APIs” and Apple’s “constant updating of . . . cellphones to allow for more sophisticated apps.”
- “Access to Apple’s vast consumer base” as well as “the safe environment created by the App Store” which encourages users to “download apps freely and without care.” (*Statement of Compliance, page 11, lines 18-27*)

With Citations:

Developers benefit from Apple’s “enormous” investment in “tools and features for iOS” (Ex. ___ [Rule 52 Order], at 113–14), including the “thousands of developer tools, SDKs, and APIs” and Apple’s “constant updating of . . . cellphones to allow for more sophisticated apps.” *Id.* At 67; *see id.* At 150 (“Apple is entitled to some compensation for use of its intellectual property.”).

Developers also benefit from “access to Apple’s vast consumer base” (Ex. ___ [CA9 Op.], at 14), as well as “the safe environment created by the App Store” which encourages users to “download apps freely and without care.” Ex. ___ [Rule 52 Order], at 111; *see also id.* at 145 (“Apple provides a safe and trusted user experience on iOS, which encourages users and developers to transact freely and is mutually beneficial.”); Ex. ___ [CA9 Op.], at 58 (Apple’s provision of a “safe and trusted user experience ... “increas[es] the per-user average number of app transactions.”).

“[T]he developer’s use of the App Store platform, license to Apple’s intellectual property, and access to Apple’s user base . . . justifies a commission.” Ex. ___ [Rule 52 Order], at 118; *id.* at 150 n.617 (developers should not be allowed to “avoid the commission while benefitting from Apple’s innovation and intellectual property free of charge” (*Statement of Compliance, page 11, lines 21-27 & page 12, lines 1-7*)

How did Apple determine the commission rate on payments made outside the App Store?

All App Store developers—including those who place buttons or links with calls to action in their apps—benefit from Apple's proprietary technology and tools, intellectual property, and access to its user base. This includes Apple's investment in developer tools, SDKs, and APIs, and updates to the platform itself. Apple also provides a safe and trusted experience on its platform, in which users and developers transact freely.

Apple is charging a reduced commission on digital purchases initiated within [timeframe] from link out, as described below. This will not capture all transactions that Apple has facilitated through the App Store, but reasonably accounts for the substantial value Apple provides developers, including in facilitating linked transactions. (*N&A under Commission, transaction reports, payments*)

Why is the commission only applicable for XX hours? How did Apple arrive at that time frame?

Many platforms charge a commission or other fee for similar transactions, with windows ranging from 24 hours to 30 days, or even longer. The App Store affords many more tools to developers than most online marketplaces and [XX] hours appropriately credits Apple for facilitating linked transactions. (*Fischer Declaration, page 8, lines 24-26 & page 9, line 1*)

Undoubtedly, this window will not capture all transactions that Apple has facilitated through the App Store, but it balances (1) Apple's entitlement to a commission for purchases facilitated through the App Store, even if the user waits a small amount of time after leaving the App Store to actually finalize the purchase, with (2) the fact that the longer the time between the link out and the purchase, the more attenuated the connection between the purchase and Apple's facilitation of the purchase. Through out-of-app communications (see *infra*), developers can encourage users to go directly to the website, without the use of an External Purchase Link and without incurring a commission. At all times, the user remains entirely free to select whatever purchasing method they prefer. (*Statement of Compliance, page 12, lines 10-18*)

How are you planning on complying with the DMA order on linking out?

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Once the DMA is in effect, does Apple plan to collect a commission on apps installed through side loading?

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IAP

Will developers be allowed to use both IAP and an external link within their app?
Apps that include external links must continue to offer in-app purchases in accordance with the Developer Agreement and the App Store Review Guidelines. (*Statement of Compliance, page 7, lines 2-3*)

Developers may not discourage end-users from making in-app purchases. (*Statement of Compliance, page 7, line 4*)

This requirement helps give developers a meaningful opportunity to “entice users to other platforms” (Ex. __ [Rule 52 Order], at 93), while also enabling users to make an informed choice between “the convenience of IAP” and out-of-app payment systems. (Ex. __ [Stay Order], at 4). (*Statement of Compliance, page 9, line 11-13*)

Why can the link out not be contained next to or within the IAP flow?

The requirements regarding placement of the External Purchase Links serve multiple purposes, including preventing users from being overloaded with duplicative information that might interrupt their app experience, ensuring a consistent user experience, minimizing confusion between options, and reducing the risk of users inadvertently leaving the app. (*Statement of Compliance, page 9, lines 14-17*)

They also prevent developers from free-riding on Apple’s reputation for creating a “seamless” purchasing mechanism and protect Apple’s right to require IAP for all in-app purchases, which the court did not enjoin. (*Statement of Compliance, page 9, lines 19-21*)

How does this new entitlement affect those developers in the Small Business Program and those that offer auto-renewing subscriptions?

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Apple’s in-app purchase rules require developers to offer users a way to restore their purchases. Will the same be required for external purchases?

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